

OFFICE OF THE ADMINISTRATOR, TOWN MUNICIPALITY, CHAMARAJANAGAR.

Notification dated 16th May 1967.

(Under Section 97 of the Mysore Municipalities Act, 1964)

No. C. 1. P. R-198/65 66. It is hereby notified for the information of the Public of the Chamarajanagar, Town Municipality that it has at its meeting held on 10th May 1967 resolved to give effect to the levy and collection of (i) Octroi on goods as detailed in Annexure I (ii) Tax on lands (iii) Consolidated Tax (Tax on buildings, General sanitary cess, water rate and lighting Tax) of 12½ per cent of the annual rateable value, assessed as a Tax on buildings or lands or both situated within the Municipality as detailed in Annexure II, (iv) Duty on transfer of immoveable property in the shape of additional stamp duty as per annexure III, (v) Tax on advertisements as detailed in Annexure IV, (vi) Tax on professions, trades callings and employments as detailed in Annexure V and (vii) toll on vehicles entering the Municipality as specified in Annexure VI to this notice, as sanctioned by the Government in their Order No. LMA 84 T.B.R. 66, dated 28th April 1966 from 1st July 1967. The levy of revised rates with the Order sanctioning the same are appended to the notification.

B. M. D'Souza, Administrator.

Proceedings of the Government of Mysore

Subject—Town Municipal Council, Chamarajanagar-Ramasamudra Levy and Collect the Octroi on goods—Tax on lands A consolidated tax of 12 percent on the buildings or lands or both Duty of transfer of immoveable property in the shape of additional stamp duty Tax on advertisements Tax on professions, trades, callings and employments Toll on vehicles Sanctions.

Reference—Letter No MUN. I. C. 8809/66-67, dated the 12th December 1966 from the Divisional Commissioner, Mysore Division, Mysore.

Preamble:—

The Divisional Commissioner, Mysore Division, Mysore, in his letter dated the 12th December 1966 has reported that the Administrator, Town Municipal Council, Chamarajanagar-Ramasamudra has proposed to impose taxes on certain articles, as specified in Schedule I to III and V to VII of the Mysore Municipalities Act 1964 with a view to augment the resources of the Municipality in order to meet the increased expenditure and to discharge heavy outstanding loans, that the notice of this resolution imposing the taxes was published in official Gazette dated 27th January 1966 inviting objections from the residents of the Municipality, that the objections received from the Secretary of the Merchants Association and the other from the Cigarette Merchants Association, Chamarajanagar, were heard and over ruled by the Administrator, since they were found invalid, and requesting in the circumstances explained to accord sanction of Government to the proposals of the Administrator referred to above.

Order No. L.M.A. 84 TBR 66, Bangalore, dated the 28th April 1967.

Sanction is accorded under Section 96 of the Mysore Municipalities Act, 1964, to the proposal of the Administrator Town Municipal Council, Chamarajanagar-Ramasamudra, to levy and collect the (i) Octroi on goods as detailed in Annexure-I, (ii) Tax on lands and (i) Consolidated tax (tax on buildings, General Sanitary cess, water rate, lighting tax) of 12½ per cent (Twelve and half percent) of the annual ratable value, assessed as a tax on buildings or lands or both situated within the Municipality as detailed in the Annexure-II, (iv) duty on transfer of immoveable property in the shape of additional stamp duty as per annexure III, (v) tax on advertisements as detailed in annexure IV, (vi) tax on professions, trades callings and employments as detailed in annexure V (vii) toll on vehicles entering the Municipality as specified in annexure VI of this Government Order.

2 The Divisional Commissioner, Mysore Division is requested to examine and report the other articles that could be brought under item 43 of the Schedule II to the Mysore Municipalities Act, 1964 including the items "cocoon" and 'beedi leaves' proposed by the Administrator for levy of Octroi under his jurisdiction (Mysore Division) so that issue of an general order applying to all Municipalities or a particular Municipality or a class of Municipality can be considered.

3 As regards to the levy of tax on shops and other places of business or profession as per schedule VI of the Mysore Municipalities Act 1964, the Administrator has not determined and classified the various class of shops in the resolution made under Section 95 of the Mysore Municipalities Act, 1964, as per the explanation given in schedule VI. The Administrator may please be directed to classify the shops, and then take action as per Section 95 of the Mysore Municipalities Act, 1964.

By Order and in the name of the Governor of Mysore,
K. ABDUL RAHIM KHAN, Under Secy. to Govt. L.M.A.D.

Annexure to Government Order No. LVA 81 TBR 66, Dated 28th April 1967

ANNEXURE I

Rate of Octroi on Goods

Sl. No.		Octroi leviable per ten kilograms of gross weight except where otherwise stated.
1	2	3
Class I—Articles of food and drink.		
		Rs. P.
1.	Refined sugar, sugar candy, boora and all kinds of sugar not in bottle.	0 20
2.	Gur, jaggery and other kinds of unrefined sugar	0 10
3.	Ghee including vegetable ghee and mixtures of ghee also, vegetable solidified oil, dripping, Marvo, trex, cocogold, purico, crisco and cocogem and other edible oils not specified in any other items.	0 50
4.	Butter and Cream	0 50
5.	Dried fruits, groundnut seeds and nuts excluding betel nuts	0 05
6.	Groundnut (unshelled)	0 02
7.	Betel nuts	0 15
8.	Fresh meat, fish and eggs	0 50
9.	Dried fish	2 00
10.	Potatoes and onions	0 02
11.	Copra	0 50
12.	Cherry or raw coffee	0 20
		per bag of 50 Kgs.
13.	Semicured coffee not fully processed intended to be delivered to curer or the Coffee Board.	0 30
		(per bag of 50 K.G.)
14.	Coco-nuts (per hundred)	0 50
15.	Betel leaf	per bundle of 100 leaves.
		0 01
16.	Pulses	0 02
17.	Grain including parched grains	0 01
18.	Wheat flour, maida flour, soji and other wheat products	0 03
19.	Flour other than those mentioned in item 18	0 02
20.	Animal fat, tallow, and oil of all kinds except oils mentioned in Classes III, V and IX	0 05
21.	Glaxo, Horlicks, malted milk, biscuits, tinned meat and other foods	Two per cent ad valorem.
22.	Cardamom	One per cent ad valorem.
23.	Coffee seeds other than those mentioned in item 12 and 13 and coffee powder	Two per cent ad valorem
24.	Oranges, apples, grapes, lichi, melon (kharboosa), Lemon (of all kinds), pears (nashpati), p'ums (aluoha), apricot (khubani), banana, pomegranates, sarda, water melons, custard apple, raspberry and other fruits.	One per cent ad valorem
25.	Country and foreign liquors	Two per cent ad valorem
26.	Bhang	do
27.	Tea (Indian or Foreign)	Two per cent ad valorem
28.	Provisions (not included in any other class) including oilmen's stores, confectionery, Jams, Pickles, cheese and essence of fruits.	do
Class II—Animals		
1	Oxen, cows, buffaloes and calves (per head)	0 35
2	Sheep, goats, lambs and kids (per head)	0 10
3	Pigs (per head)	0 35
Class III.—Articles used for fuel, lighting and washing.		
		Per litre
1	Kerosene oil	0 01
2	Petrol	0 03
3	Diesel oil	0 01
4	Methylated spirit	0 03
5	All sorts of oil seeds including cotton seeds but not including groundnut	0 03
6	Wax and tallow candles	Two per cent ad valorem

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7	Chandeliers, globes, lamps, chimneys and all other articles made of glass intended for electric or gas lighting, etc., (Except electric bulbs)	Two per cent <i>ad valorem</i>
8	Chandeliers, globes, lamps, lanterns, electric poles, electric bulbs and all other articles made of metal intended for electric or gas lighting, etc.	Two per cent <i>ad valorem</i>
9	Potash, soda, salt petre, alum, salt and other saline substances.	Two per cent <i>ad valorem</i>
10	Soap of all kinds	do
11	Carbide	do
12	Fireworks and their components	do
13	Steam coal, soft cock and hard coke.	do
14	Soapnut and soapnut powder	do
Class IV—Articles used in the Construction of Buildings		One per cent <i>ad valorem</i>

					Rs.	P.
1.	Teak and Rose Wood—					
	(i) Unsawn	..		..	4	00
	(ii) Sawn	..		..	per Cubic Metre	5 00
	(iii) Manufactured	..		..	per Cubic Metre	6 00
2.	Soft wood, sawn, unsawn, or manufactured	..		..	per Cubic Metre	1 00
3.	Wood other than teak, Rose or soft wood but not firewood				per Cubic Metre	
	(i) Unsawn	..	..	..	2	00
	(ii) Sawn	..	..	..	per Cubic Metre	3 00
	(iii) Manufactured	..	..	..	per Cubic Metre	4 00
4.	Bamboos (per hundred)	..	..	..	per Cubic Metre	1 00
5.	Stone for building (except Agra Stone as defined in item 6 below, marble and Lime-stone) Shahabad Stones, Badam Stones, Bajri, Cudappah Slabs, Kankar, lime of Tenkar, coal ashes, surkhi, brick-bats or broken bricks.				Two per cent	<i>ad valorem.</i>
6.	Agra stone, i.e., Stone so named in market irrespective of its place of origin	..		..	Two per cent	<i>ad valorem.</i>
7.	Chalk, chalk powder, lime stone, lime flooring stone and coloured stone chips	..		..	0	02
8.	Dammar, bitumen and asphalt	..	..	..	0	02
9.	Cement (per bag)	..	..	..	0	05
10.	Marble and tiles of all kinds (other than those referred in item II)	..	..	..	0	15
11.	Tiles of Common earth, e.g., country tiles (per thousand)	..	..	..	0	37
12.	Marble chips	..	..	..	Three per cent	<i>ad valorem.</i>
13.	Asbestos sheets	..	..	..	Two per cent	<i>ad valorem.</i>
14.	Whole bricks of all sizes (per thousand)	..	..	..	0	50
15.	Paints and colour washes	..	..	..	Two per cent	<i>ad valorem.</i>
16.	Roofing felt, roofing board and cane insulating board	..	..	..	Three per cent	<i>ad valorem.</i>

Class V—Drugs, Spices and Perfumes

1.	All foreign medicines, including mineral waters, syrups and medicinal tinctures, soda bicarb and caustic soda (imported in packages or boxes) sulphur in bottle and packets, Iron sulphate, barium, sulphate, haemorrhagic septicaemia, serum dextral, castor oil in bottles, potash, permanganate, glucose, oxygen gas, camphor oil, sugar of Milk, medicated coloured and fragrant syrup.	Two per cent <i>ad valorem</i>
2.	All Indian medicines including gulqand, sharbat in bottle soda bicarb and caustic soda (imported in bags or in drums) Amritanjan, ivory dust, sudha sindhu, Balasudha and Zandu Drakhasava.	One per cent <i>ad valorem</i>
3.	Hair oil and perfumed oil of all kinds	Two per cent <i>ad valorem</i> .
4.	Spices and wet imli excluding salt petre	do
5.	Opium	do
6.	Charas	do

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Class VI.—Tobacco

1. All kinds of foreign tobacco, pipe tobacco, Cigars, snuff, Cheroots of all kinds ..	Three per cent <i>ad valorem.</i>
2. Cigarettes of all kinds	Two per cent <i>ad valorem.</i>
3. Bilees all of kinds	One per cent <i>ad valorem.</i>
4. Indian Tobacco First quality, i.e., all tobacco not included in items 1 and 2	do
5. Indian tobacco, *Second quality	do
6. Indian tobacco, Third quality (Kanni)	do
7. Tobacco leaves	0 20

Class VII.—Piecegoods and textile fabrics

1 Unginned cotton	0 05
2 Ginned cotton	0 10
3. Cotton waste and waste yarn cotton	0 10
4. Raw wool, hemp and other fibres and rope	0 10
5. Jute gunny bags and jute cloth (per bag)	0 01
6. Piece goods made of cotton, wool or any admixture of those, and articles made thereof including thread and yarn, dhoties, saris, dopattas, pagrees, towels, bedspreads, sheets, blankets, tents, carpets, durries, pillows, rasais, laces, edgings, ribbons, handkerchiefs in bales (i. e. not out-up) old clothes imported in bulk and all such goods as are not made up ready for wearing. .	One and Half per cent <i>ad valorem</i>
7. Piecegoods made of silk and artificial silk or any admixture of those and articles made there of including shawls, laces, edgings and ribbons. .	do
8. Hides and skins	Two per cent <i>ad valorem.</i>
9. Cotton yarn	One and half per cent <i>ad valorem</i>
10. Raw silk and artificial silk	Two per cent <i>ad valorem</i>
11. Jute cloth	One per cent <i>ad valorem</i>
12. Leather, including harness, saddles, bags, boxes, desi shoes, chappals and all other articles made of leather excluding boots, shoes, slippers and sandals.	Two per cent <i>ad valorem</i>
13. Apparel, boots, and shoes, including slippers and sandals (other than desi shoes and chappals) drapery, millinery, caps and hats, ready made cloths, barret caps and hat shapes, etc.	Two per cent <i>ad valorem</i>
14. Hosiery including knitted woollen caps.	Two per cent <i>ad valorem.</i>
15. Lametta including kinari, gota, gold and silver lace, wire and thread real or imitation.	Two per cent <i>ad valorem</i>

Class VIII.—Metals and Articles made of Metals.

1. Metals (iron and steel)wrought and unwrought) including bars, sheets, girders, iron, stan- chions top columns, girders fitted with rivets, metallic ores and scarp iron.	Two per cent <i>ad valorem.</i>
2. Tin scrap	Two per cent <i>ad valorem.</i>
3. Metals (hardware and outlery) i.e., knives, razors, scissors, needles, tin plates, rivets, nails screws, bolts, nuts, enamelled wires (other than sanitary fittings) wire, wirenettings, hinges locks pipes, post and pans weights, empty tins, iron and tin boxes and iron furnitures. etc.	Two per cent <i>ad valorem.</i>
4. Metals (all other kinds—manufactured and unmanufactured) including bicycles, perambulators, carriages, sewing machines, harmoniums, typewriters, ice-machines, soda water machines, clocks and watches spectacles—their cases and frames, umbrella frames and handles brass, copper, german silver, aluminium bronze, zinc and articles made thereof, channels of all kinds and for whatever purpose imported, sanitary fittings, iron washers, bicycles, saddles and radio goods.	Two per cent <i>ad valorem.</i>

N.B.—Sanitary fittings including baths, water closets, lavatory basins, bidets (tubes), urinals, flushing
cistern, sinks and water taps.

5. Motor cars not registered under the Motor Vehicles Act, 1939—

(a) Two seater (each)	15 00
(b) Four or more seater (each)	30 00

1	2	3
6. Chassis and Lorries not registered under the Motor Vehicles Act, 1939—		Rs. P
(a) Without body (each)		25 00
(b) With body (each)		30 00
7. Component parts of motor cars		00 75
8. Old component parts of motor Vehicles		00 25
9. Stoppers made of metal		70 03
10. Complete motor cycle not registered under the Motor Vehicles Act, 1939, without side car (each)		4 00
11. Motor cycle not registered under the Motor Vehicles Act, 1939 with side car (each)		5 00

Class IX—Miscellaneous

1. Dyes and tanks including green-coloured sand (for mixing with mehendi) boot polishes, indigo, safflower (Kusum), and all kinds of colouring matter.		Two per cent <i>ad valorem</i> .
2. Stationery including paper, paste boards and all articles made thereof including waste papers, cards, cardboards, forms, envelopes, calendars, inks, pens, pencils, ink-pads, ink-stands, takhtis, pin-cushions, nibs, holders, pins, pads drawing instruments, paper weight, rulers, measuring tapes, alates, manufactured or unmanufactured strawboards, geletine paper, accounts books, ledger and cash books.		Two per cent <i>ad valorem</i> .
3. Chemicals (except those chargeable under any other class), distilled water and sulphur in casks or barrels or bags.	.. .. .	Two per cent <i>ad valorem</i> .
4. Horn and articles made of horn except buttons	.. .. .	Two per cent <i>ad valorem</i> .
5. Lac, cork and articles made thereof	.. .. .	Two per cent <i>ad valorem</i> .
6. Kikar, bark and other barks including bark dust	.. .. .	Two per cent <i>ad valorem</i> .
7. Wood (manufactured) such as walking sticks, empty barrels, country carts, umbrella sticks of cane or bamboo (manufactured or unmanufactured) wooden payas and patia.	.. .. .	Two per cent <i>ad valorem</i> .
8. Furniture other than iron furniture	.. .. .	Two per cent <i>ad valorem</i> .
9. Articles of sports and games including playing cards	.. .. .	Two per cent <i>ad valorem</i> .
10. Goods imported by circus, theatres, carnivals, etc.	.. .. .	Two per cent <i>ad valorem</i> .
11. Glass and articles made thereof (except glass tiles empty glass phials having lids, glass beads and other imitation jewels).	.. .. .	Two per cent <i>ad valorem</i> .
12. Articles made of China Stone earth (glazed or unglazed) including drain pipes and drain fittings, but excluding sanitary fittings, earthen tiles and toys made of China clay or earth.	.. .. .	Two per cent <i>ad valorem</i> .
13. Empty glass phials having lids	.. .. .	Two per cent <i>ad valorem</i> .
14. Celluloid goods including celluloid sheets and imitation mother pearl sheets	.. .. .	Two per cent <i>ad valorem</i> .
15. Nut, shell, horn and ivory buttons	.. .. .	Two per cent <i>ad valorem</i> .
16. Glass beads and other imitation jewels	.. .. .	Two per cent <i>ad valorem</i> .
17. Toilet powders and cosmetic creams including tooth pastes, powders and creams.	.. .. .	Two per cent <i>ad valorem</i> .
18. Ivory and articles made thereof.	.. .. .	Two per cent <i>ad valorem</i> .
19. Rubber goods including rubber gloves and bakelite goods.	.. .. .	Two per cent <i>ad valorem</i> .
20. Disinfectants dry or liquid including Flit, Crosote, shell tox and naphthalene ball	.. .. .	Two per cent <i>ad valorem</i> .
21. Lubricating oil (per litre)	.. .. .	0—03
22. Grease	.. .. .	Two per cent <i>ad valorem</i> .
23. Photographic accessories including pictures, photos and printed pictures	.. .. .	Two per cent <i>ad valorem</i> .
24. Coir matting	.. .. .	One per cent <i>ad valorem</i> .
25. Toys made of celluloid	.. .. .	One per cent <i>ad valorem</i> .
26. Toys made of china clay or earth	.. .. .	One per cent <i>ad valorem</i> .
27. Toys made of cotton, rubber paper, wood and metals		One per cent <i>ad valorem</i> .
28. All kinds of cinema carbons		Two per cent <i>ad valorem</i> .

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	Rs.	P.
29 Vaseline, Vaseline Pomade, petroleum jelly or amber petroleum (gresse) and brilliantine	Two percent	<i>ad valorem</i>
30 Safety fuses and cartridges	Two per cent	<i>ad valorem</i>
31 Match boxes	0 10 per	gross
32 Oats	One per cent	<i>ad valorem</i>
33 Bran, oil cakes and oil feed	One per cent	<i>ad valorem</i>
34 Chaff	One per cent	<i>ad va orem</i>
35 Musical goods	Two percent	<i>ad valorem</i>
36 Porcelain articles and china cups, etc.,	Two per cent	<i>ad valorem</i>
37 Bakelite and plastic materials	do	
38 Cameras	do	
39 Photo frames and pictures	do	
40 Optical glass and frames	do	
41 Groundnut Shell	One per cent	<i>ad valorem</i>
42 Tamarind seeds	do	

roi stations :—(1) Railway Station, (2) Mysore Road, (3) Gundlupet (4) Hasnur ghat Road (5) Chandakavadi Road, (6) Suedarkatte Road, (7) Santhe Marahalli Road, (8) Municipal Office (Central Barrier)

Taxes

(a) Land Tax.—

Minimum rate per year.

Tax on Buildings or lands or both.

(i) Lands not coupled by Buildings and not appurtenant to any building or attached thereto for use therewith as a garden or pleasure ground or for the pasturage of animals kept for private use.

Two Rupees for every one hundred square meters.

Exemptions.—

- 1 Land owner by the Municipality.
- 2 Lands owned by Local Bodies or Government or Institutions not used for commercial purposes.
- 3 Lands used or assigned for public worship or for charitable purposes provided the annual income is wholly and exclusively spent for the upkeep of any religious or charitable institution.
- 4 Lands the area of which is less than 100 square meters.
- 5 Lands coming within the purview of the exemptions mentioned in Section 94 proviso (a) of the Mysore Municipalities Act, 1964

(b) Building Tax.—

(ii) Buildings or lands or both not falling under (a) (i)

- (1) Tax on buildings
- (2) General Sanitary Cess ;
- (3) Water Rate
- (4) Lighting Tax

Consolidated Tax on 12½ per cent of the annual rateable value.

Exemptions

- (a) Buildings owned by the Municipality
- (b) Buildings exempted under Section 94 of the M. M. Act 1964.
- (c) Buildings the annual rateable value of which (after deducting allowances for repairs, etc.) is less than Rs. 20 00. []

ANNEXURE III

Duty on transfer of immovable property in the shape of additional stamp duty.

All instruments of sale, gift, mortgage exchange and lease in perpetuity of immovable property situated within the limits of the Municipality.

The rate of duty shall be on centum of the amount of considerations for the sale the value of the property in the case of gift, or the amount secured by mortgage, the value of the property of the greater value in the case of exchange or on the value of the rents for the 1st 10 years in the case of a lease as set forth in the instrument.

Exemptions

Subject to exemptions mentioned in Section 91 read with Section 93 of the M.M. Act 1964.

ANNEXURE IV.**Tax on Advertisements:—**

Sl. No.	Particulars.	Amount of Tax Per Annum.
		Rs. P
1	Non-illuminated Advertisements on land, building wall boardings, frame post, etc.	
	(a) For a space up to 1 square metre.	10—00
	(b) For a space over 1 square metre up to 2.5 square metres.	15—00
	(c) For every additional 2.5 square metres or less.	15—00
2	Non-illuminated advertisements carried on vehicles. By bullocks, horses, or other animals, human beings, cycle or any other device carried on any vehicle.	
	(a) For a space up to 5 square metres	60—00
	(b) For every additional 5 square metres or less.	60—00
3	Illuminated advertisement boards carried on vehicles.	
	(a) For a space up to 5 square metres.	75—00
	(b) For every additional 1 square metre or less.	15—00
4	Non-illuminated advertisement boards carried by sandwich boardmen.	
	(a) For each board not exceeding 1 square metre.	15—00
	(b) For each board not exceeding 1 square metre and up to 2.5 square metres.	30—00
	(c) For each additional 1 square metre in area or less.	15—00
5	Illuminated advertisement Board carried by sandwich Boardmen.	
	(a) For each board not exceeding 1 square metre.	30—00
	(b) For each board exceeding 1 square metre and up to 2.5 square metre.	50—00
	(c) For each additional 1 square metre in-area or less.	30—00
6	Illuminated advertisements on land, buildings wall or boardings, frame post structure, etc.	
	(a) For a space up to 0.2 square metre.	15—00
	(b) For a space up to 0.2 square metre and up to 0.5 square metre	30—00
	(c) For a space over 0.5 square metre or less.	35—00
	(d) For every additional 2.5 metre or less.	30—00
7	Advertisements exhibited on screens in Cinema Houses and other public places by means of lantern slides	
	(a) For a space up to 5 square metre.	50—00
	(b) For a space over 5 square metre up to 2.5 square metre.	55—00
	(c) For every additional 2.5 square metres or less.	55—00
8	Non-Illuminated Advertisements suspended Across Streets.	
	(a) For a space up to 1 square metre.	10—00
	(b) For a space over 1 square metre and up to 2.5 square metre.	15—00
	(c) For every additional 2.5 square metre or less.	15—00
9	Non-Illuminated Advertisement Boardings Standing Blank but Bearing the name of the Advertiser or with the Advertiser or with the Announcement 'To be let' Displayed Thereon.	
	(a) For a space up to 1 square metre.	5—00
	(b) For a space over 1 square metre and up to 2.5 square metre.	8—00
	(c) For every additional 2.5 square metre or less.	8—00
10	Permission to auctioneers to put up not more than two Boards of reasonable size advertising each auction sale other than those in the premises where the auction is held, one on a prominent site in the locality and one on Municipal lamp post.	10) (a) incl- ing the rent for exhibit- ing the board on a Municipal lamp post.

Exemptions:—The levy of this tax will be subject to the exemptions mentioned in provision (e) to Section 91 of the M. M. Act, 1964.

ANNEXURE V

Rate of tax on professions trades callings and employments.

Class VI

Yearly amount
or assessment.
Rs. P.

Every person exercising any profession or calling or engaging in any Trade or holding any office or appointment, public or private or employed in any manner, whose income, pay, salary or pension, amounts to One Thousand rupees a month or upwards and every person's income falling under to any of the following denominations whose income is estimated to amount to One Thousand Rupees a month or upwards.

- (i) Carrying on business as a Company
- (ii) Abkari renters, wholesale and retail traders and manufacturers of every kind, contractors, auctioneers and commission agents
- (iii) Bankers, Money lenders, Money changers and Pawn Brokers
- (iv) Brokers and dealers in securities, shares or bills of exchanges
- (v) Editors and proprietors of news papers
- (vi) Practising barristers, advocates, solicitors, Attorneys, pleaders and law agents
- (vii) Practising Medical practitioners of all kinds including hakims and vaidyas;
- (viii) Dentists and veterinary surgeons
- (ix) Architects and civil engineers
- (x) Owners and farmers of markets and Toll farmer
- (xi) Keepers of Hotels Lodging houses or boarding houses
- (xii) Builders and Surveyors
- (xiii) Owners of mills and Warehouses, Printing Presses, oil presses, cotton presses and other presses and factories of all kinds
- (xiv) Professional articles, Photographers, actors, and actresses or owners and managers of circuses or theatrical companies, musicians and dancers
- (xv) Dealers in animals or vehicles and owners or keepers of livery stables or hackney carriages
- (xvi) Cinema proprietors and owners of cotton ginning factories
- (xvii) Artizans
- (xviii) Chartered accountants, income-tax practitioners, sales-tax practitioners and Insurance Agents.

50—00

Class VII

Every person described in class VI above, whose income, pay or salary amounts or whose income is estimated to amount to Five hundred Rupees a month or upwards.

Class VIII

Every person described in class VI above whose income pay or salary amounts or whose income is estimated to amount to Three hundred rupees a month or upwards.

Class IX

Every person described in class VI above, whose pay or salary amount or whose income is estimated to amount to two hundred rupees a month or upwards.

Provided that the annual profession tax, payable by the categories or persons mentioned in Column (1) of the following Table shall not be less than the amount mentioned in the corresponding entry of column 2.

Table

Yearly amount of
Assessment (2)
Rs. P.

Owners of a cotton press, cotton ginning factory or cinema proprietor	75—00
Wholesale trader, bankers, barrister, Attorney, architect, Civil Engineer, Mill owner or Factory owner.	50—00
Abkari renter (other than a mere liquor shopkeeper) editor or proprietor of a newspaper broker or other dealer in securities shares or bills or exchange of a keeper of a hotel, lodging house, boarding house, Medical practitioner (other than a hakim or vaidya) dentist or veterinary surgeon	25—00
Auctioneer, money-lenders, owner or farmer of a market, toll farmer, builder, surveyor or owner of a warehouse or press (other than a cotton press or oil press) or a solicitor Advocate or Pleader.	

ANNEXURE VI

Rates of Toll Payable on entering the Municipal Limits.

1 Goods Vehicle or a stage carriages as defined in the Motor Vehicles Act, 1939 (Central Act IV of 1939) other than those exempted from Municipal toll under the Mysore Motor Vehicles Taxation Act, 1957.

2 Motor cab as defined in the Motor Vehicles Act, 1939 (Central Act IV of 1939) other than those exempted from Municipal toll under the Mysore Motor Vehicles Taxation Act, 1957. 2—00

3 Trailer attached to a goods vehicle other than those exempted from Municipal toll under the Mysore Motor Vehicles Taxation Act, 1957. 1—00

4 On every four-wheeled carriage 0—50

5 On every two-wheeled carriage on springs other than a Jutka 0—25

6 On every Jutka laden 0—15

7 On every jutka unladen 0—10

8 On every other vehicle with springs including a Tricycle or bicycle 0—15

9 On every cart or other vehicle not on springs drawn by two bullocks, buffaloes, horses, ponies asses, mules, if laden. 0—25

10 On every cart or other vehicle not on springs drawn by two bullocks, buffaloes, horses, ponies asses, mules if not laden. 0—15

11 On every cart or other vehicle not on springs drawn by a single bullock, buffalo, horse, pony, ass or mules if laden. 0—15

12 On every cart or other vehicles not on springs drawn by a single bullock, buffalo, horse, pony, ass or mule, if laden. 0—10

Exemption.—The levy of tolls is subject to the exemption specified under Section 91 of the M.M. Act, 1964.

B. M. D'SOUZA, Administrator, Town Municipal Council,
Chamarajanagar-Ramasamudra.

OFFICE OF THE ADMINISTRATOR TOWN MUNICIPALITY SHRAVANABELOGOLA.

Notification dated 11th January 1967.

(Notification under Section 95 of the Mysore Municipalities Act, read with rule 3 of the Mysore Municipalities taxation rules) 1965.

No. M.L.C. 275/66-67. Notice is hereby given to the inhabitants of Shravanabelogola Town has resolved in resolution No. 1. dated 11th January 1967 to impose the following Tax.

- 1 Name of Tax—1 Tax on buildings and lands or both situated within Municipal limits.
- 2 General sanitary cess.
- 3 Water rate.
- 4 Lighting tax.

2 Classes of persons or property liable.—As per schedule I A (i) (ii) (b), I.D.I.E. and F. of the Mysore Municipalities Act. 1964.

3 Exemption proposed.—As indicated below.

4 The amount or rate of Assessment of each such tax.—As indicated below against each item.

SCHEDULE

Maximum tax on buildings or lands General Sanitary cess, water rate and lighting taxes.

Sl. No.	Taxes	Rate proposed
1	Tax on Buildings or land or both.—	
	(i) Land not occupied by buildings and not appurtenant to any building or attached thereto for use there with as a garden or pleasure ground or for the pasturage of animals kept for private use	Rupees two (Rs 2) for every hundred square metre.
	(ii) Buildings or lands or both not falling under (i)	... Eight percentum on the annual rateable value.
		... Four percentum on the annual rateable value.
		... Seven percentum on the annual rateable value.
		... Three percentum on the annual rateable value.

Exemptions Proposed —

- 1 Any building or any part of building belonging to the central Government or State and used for purpose of Government and not used or intended to be used for a residential or Commercial purpose.
 - 2 Any land belonging to Government not used for Commercial purposes.
 - 3 Any building or part of a building used as a place of public worship or used for Charitable purpose.
 - 4 Any building or part of a building which are the property of the Municipality.
- Any inhabitants of the Municipality objecting to the imposition of Tax or to the amount of rate proposed or to the classes or property to be made liable there to or to any of the exemption proposed may within one month from the date of publication of this notice in *Mysore Gazette* send objections in writing to the Administrator Town Municipal Council Shravanabelogola.

K. A. RASHEED, *Chief Officer.*

Notification dated 11th January 1967.

(under Section 95 of the *Mysore Municipalities Act*, read rule 3 of the *Mysore Municipalities Taxation Rules 1965*.)

No. M. L. C. 76/66-67. Notice is hereby given to the inhabitants of Shravanabelogola Town that the Administrator of the Town Municipal Council has resolved in resolution No. 2 dated 11th January 1967 to impose the following Tax.

- 1 *Name of the Tax.*—1 Octroi on goods entering Municipal limits.
- 2 *Classes of property liable.*—As per Schedule II of the *Mysore Municipalities Act 1964*.
- 3 *Exemption proposed.*—As indicated below.
- 4 *The amount of rate of Assessment of each class.*—As per schedule indicated below.

Octroi Stations :—

- (1) Head octroi Katte (Municipal Office).
- (2) Mysore gate.
- (3) Channarayapatna gate.
- (4) Hosaballi gate.
- (5) Nagamangla gate.

SCHEDULE.

Sl. No.		Octroi leviable per 10 Killogram of gross weight except where otherwise stated.	
		Rs.	P.
1	Dried fruits Groundnuts seeds and nuts excluding betelnuts.	0—05	
2	Betel nuts.	0—15	
3	Potatoes and onions.	0—02	
4	Pulses.	0—02	
5	Grain including parched Grains.	0—01	
6	Flour other than mentioned in item No. 18.	0—18	
7	Country and Foreign liquors.	Two per cent <i>ad valorem</i>	
8	Articles used for fuel lighting and washing — Petrol.	0—02	per litre
9	Diesel oil	0—01	do
10	Soapnut and Soapnut powder.	One per cent <i>ad valorem</i>	
11	Articles used in the Construction of Buildings. Teak and Rose Wood	4—00	per cubic metre
	(i) Unswan.	5—00	do
	(ii) Sawn.	6—00	do
	(iii) Manufactured.	1—00	do
12	Soft wood, Sawn, Unswan or Manufactured.		
13	Wood other than teak, Rose or soft wood but not fire wood.	2—00	do
	(i) Unswan.	3—00	do
	(ii) Sawn.	4—00	do
	(iii) Manufactured.	1—00	
14	Bamboos.		per hundred
		0—15	
15	Marble and tiles of all kinds (other than those mentioned in item No. 11.)		
16	Piec Goods and Textile Fabrics. Jute gunny bags and Jute cloth.	0—01	per bag

1

2

3

Metals and articles made of Metals.

17 Metals (Iron and steel-wrought and unwrought) including bats, sheets, girders, iron stanohions, top column, girders fitted with rivets, metallic ores and scrap iron. Two per cent *advalorem*

18 Tin scrap. do

19 Metals (hardware and cutlery) i.e., knives, razors, scissors, needles, tin plates, rivets, nails, screws, bolts, nuts, enamelled wire (other than sanitary fittings), wire, wirenettings, hinges, locks, pipes, post and pans weights, empty tins, iron and tin boxes and iron furnitures, etc. do

20 Metals (all other kinds-manufactured and unmanufactured) including bicycles, perambulators, carriages, sewing machines, harmoniums, type-writers, ice-machines, soda-water machines, clocks and watches, spectacles, their cases and frames, umbrella frames and handles, brass, copper, german silver, aluminium, bronze, zinc and articles made thereof, channels of all kinds and for whatever purpose imported, sanitary fittings, iron washers, bicycles saddles and radio goods.

N.B.—Sanitary fitting includes baths, water closets, lavatory basins, bidets (tubs), urinals, flushing cistern, sinks and water taps

Miscellaneous.

21 Wood (manufactured) such as walking sticks, empty barrels, country carts, umbrella, sticks of cane or bamboo (manufactured or unmanufactured) wooden pays or paths. do

22 Photographic accessions including picture photo and printed pictures. do

23 Bakelite and plastic materials. do

24 Photo frames and pictures. do

Exemptions.—

- (1) Goods belonging to the Central Government or State Government and not used for Commercial purposes accompanied by a Certificate issued by any Officer of the said Governments to that effect.
- (2) Ten green coconuts 200 betel leaves 2 Kgs. of Sugar or Jagary or house made sweets brought in to Town for personal use.
- (3) Khadi and Handloom Cloth.
- (4) Articles gifted to Schools and other Educational Institutions.

Any inhabitants of the Municipality objecting to the imposition of the above tax as to the rate or amount proposed or to the classes or property to be made liable thereto or to any of the exemption proposed may within one month from the date of publication of the notice in the official Gazette send his objections in writing to the Administrator, Shravanabelagola Municipality.

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K. A. RASHEED, Chief Officer.

OFFICE OF THE ADMINISTRATOR, TOWN MUNICIPALITY, SHRAVANABELAGOLA.

Notification dated 11th January 1967.

(Under Section 95 of the Mysore Municipalities Act, 1964 read with rule 3 of Mysore Municipalities Taxation Rules, (1965)

No. MLC. 277/66-67. Notice is hereby given to the inhabitants of the Shravanabelagola town that the Administrator of the Town Municipal Council in regulation No. 3, dated 11th January 1967 has resolved to unpose the following tax :—

- 1) Name of the tax.—Tax on shops and other places of business or profession.
- 2) Classes of persons liable.—As mentioned in schedule VI of the Mysore Municipalities Act, 1964.
- 3) The amount or rate of assessment of each class.—
As per schedule indicated below.

SCHEDULE

Tax on shops and other places of business or profession.

Sl. No.	Items	1st	2nd	3rd	4th	5th	6th
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Shops :—						
	For each shop for year	50	40	30	20	10	5
2	Other places where business or profession is carried on for purpose of profit	30	25	20	10	4	2